

	Data Dictionary			
	Dataset Name	C-6A And C-6B, Apportionment of State Net Income for C And S Corporations		
	Dataset Description	This dataset contains corporate tax statistics for C and S corporations based on California corporate tax returns. For more information by taxable year, see <a href="https://www.ftb.ca.gov/aboutftb/plans_reports.shtml">https://www.ftb.ca.gov/aboutftb/plans_reports.shtml</a> , Annual Report, Tables C-6A and C-6B.		
	Dataset Update Frequency	Annually		
Column Number	Data Field Name	Data Field Description	Data Field Type	API Field Name
1	ID	Row identifier.	Number	id
2	Taxable Year	Taxable year for which tax returns were filed in a number format that can be used to filter and sort, as well as display in charts.	Number	taxable_year
3	Year Time Date	Taxable year for which tax returns were filed in time and date format.	Time and Date	year_time_date
4	Corporation Type	Identifies C or S Corporation.	Text	corporation_type
5	Returns With Net Income After State Adjustments	Number of returns with net income (loss) after state adjustments.	Number	returns_with_net_income_after_state_adjustments
6	Net Income After State Adjustments	Amount of total net income (loss) after state adjustments.	Number	net_income_after_state_adjustments_
7	Returns With Nonbusiness Dividends Income Or Loss	Number of returns with nonbusiness dividends income or loss.	Number	returns_with_nonbusiness_dividends_income_or_loss
8	Nonbusiness Dividends Income Or Loss	Amount of total nonbusiness dividends income or loss.	Number	nonbusiness_dividends_income_or_loss
9	Returns With Nonbusiness Interest Income	Number of returns with nonbusiness interest income.	Number	returns_with_nonbusiness_interest_income
10	Nonbusiness Interest Income	Amount of total nonbusiness interest income.	Number	nonbusiness_interest_income
11	Returns With Nonbusiness Property Rental Income Or Loss	Number of returns with nonbusiness property rental income or loss.	Number	returns_with_nonbusiness_property_rental_income_or_loss
12	Nonbusiness Property Rental Income Or Loss	Amount of total nonbusiness property rental income or loss.	Number	nonbusiness_property_rental_income_or_loss
13	Returns With Nonbusiness Royalties	Number of returns with nonbusiness royalties.	Number	returns_with_nonbusiness_royalties
14	Nonbusiness Royalties	Amount of total nonbusiness royalties.	Number	nonbusiness_royalties
15	Returns With Nonbusiness Gain Or Loss from Sale of Assets	Number of returns with nonbusiness gain or loss from sale of assets.	Number	returns_with_nonbusiness_gain_or_loss_from_sale_of_assets
16	Nonbusiness Gain Or Loss from Sale of Assets	Amount of total nonbusiness gain or loss from sale of assets.	Number	nonbusiness_gain_or_loss_from_sale_of_assets
17	Returns With Nonbusiness Partnership Income Or Loss	Number of returns with nonbusiness partnership income or loss.	Number	returns_with_nonbusiness_partnership_income_or_loss
18	Nonbusiness Partnership Income Or Loss	Amount of total nonbusiness partnership income or loss.	Number	nonbusiness_partnership_income_or_loss
19	Returns With Nonbusiness Misc Income	Number of returns with nonbusiness miscellaneous income.	Number	returns_with_nonbusiness_misc_income
20	Nonbusiness Misc Income	Amount of total nonbusiness miscellaneous income.	Number	nonbusiness_misc_income
21	Returns With Nonbusiness Income Or Loss	Total number of returns with nonbusiness income or loss.	Number	returns_with_nonbusiness_income_or_loss
22	Total Nonbusiness Income Or Loss	Total amount of total nonbusiness income or loss.	Number	total_nonbusiness_income_or_loss
23	Returns Separately Apportionable	Number of returns with separately apportionable business income or loss.	Number	returns_separately_apportionable
24	Total Separately Apportionable	Amount of total separately apportionable business income or loss.	Number	total_separately_apportionable
25	Returns With Balance of Net Business Income	Number of returns with total net business income or loss subject to apportionment for this trade or business.	Number	returns_with_balance_of_net_business_income
26	Balance of Net Business Income	Amount of total net business income or loss subject to apportionment for this trade or business.	Number	balance_of_net_business_income
27	Returns With Business Income Plus Interest Offset	Number of returns with interest offset (California domiciliaries only).	Number	returns_with_business_income_plus_interest_offset
28	Business Income Plus Interest Offset	Amount of total interest offset.	Number	business_income_plus_interest_offset
29	Returns With Business Income	Number of returns with business income or loss for this trade or business subject to apportionment. This represents the total of balance of net business income and interest offset.	Number	returns_with_business_income

30	Business Income	Amount of total business income or loss for this trade or business subject to apportionment. This represents the total of balance of net business income and interest offset.	Number	business_income
31	Returns With Apportioned Business Income Or Loss Attributable to CA	Number of returns with business income or loss apportioned to CA.	Number	returns_with_apportioned_business_income_or_loss_attributable_to_ca
32	Apportioned Business Income Or Loss Attributable to CA	Amount of total business income or loss apportioned to CA.	Number	apportioned_business_income_or_loss_attributable_to_ca
33	Returns With Nonbusiness Dividends Income Or Loss Wholly Allocable to CA	Number of returns with nonbusiness dividends income or loss wholly allocable to CA.	Number	returns_with_nonbusiness_dividends_income_or_loss_wholly_allocable_to_ca
34	Nonbusiness Dividends Income Or Loss Wholly Allocable to CA	Amount of total nonbusiness dividends income or loss wholly allocable to CA.	Number	nonbusiness_dividends_income_or_loss_wholly_allocable_to_ca
35	Returns With Nonbusiness Interest Income Or Loss Wholly Allocable to CA	Number of returns with nonbusiness interest income or loss wholly allocable to CA.	Number	returns_with_nonbusiness_interest_income_or_loss_wholly_allocable_to_ca
36	Nonbusiness Interest Income Or Loss Wholly Allocable to CA	Amount of total nonbusiness interest income or loss wholly allocable to CA.	Number	nonbusiness_interest_income_or_loss_wholly_allocable_to_ca
37	Returns With Nonbusiness Property Rental Income Or Loss Wholly Allocable to CA	Number of returns with nonbusiness property rental income or loss wholly allocable to CA.	Number	returns_with_nonbusiness_property_rental_income_or_loss_wholly_allocable_to_ca
38	Nonbusiness Property Rental Income Or Loss Wholly Allocable to CA	Amount of total nonbusiness property rental income or loss wholly allocable to CA.	Number	nonbusiness_property_rental_income_or_loss_wholly_allocable_to_ca
39	Returns With Nonbusiness Royalties Income Or Loss Wholly Allocable to CA	Number of returns with nonbusiness royalties income or loss wholly allocable to CA.	Number	returns_with_nonbusiness_royalties_income_or_loss_wholly_allocable_to_ca
40	Nonbusiness Royalties Income Or Loss Wholly Allocable to CA	Amount of total nonbusiness royalties income or loss wholly allocable to CA.	Number	nonbusiness_royalties_income_or_loss_wholly_allocable_to_ca
41	Returns With Nonbusiness Gain Or Loss from Sale of Assets Wholly Allocable to CA	Number of returns with nonbusiness gain or loss income from sale of assets wholly allocable to CA.	Number	returns_with_nonbusiness_gain_or_loss_from_sale_of_assets_wholly_allocable_to_ca
42	Nonbusiness Gain Or Loss from Sale of Assets Wholly Allocable to CA	Amount of total nonbusiness gain or loss income from sale of assets wholly allocable to CA.	Number	nonbusiness_gain_or_loss_from_sale_of_assets_wholly_allocable_to_ca
43	Number of Returns With Nonbusiness Partnership Income Or Loss Wholly Allocable to CA	Number of returns with nonbusiness partnership income or loss wholly allocable to CA.	Number	number_of_returns_with_nonbusiness_partnership_income_or_loss_wholly_allocable_to_ca
44	Nonbusiness Partnership Income Or Loss Wholly Allocable to CA	Amount of total nonbusiness partnership income or loss wholly allocable to CA.	Number	nonbusiness_partnership_income_or_loss_wholly_allocable_to_ca
45	Returns With Nonbusiness Misc Income Or Loss Wholly Allocable to CA	Number of returns with nonbusiness miscellaneous income or loss wholly allocable to CA.	Number	returns_with_nonbusiness_misc_income_or_loss_wholly_allocable_to_ca
46	Nonbusiness Misc Income Or Loss Wholly Allocable to CA	Amount of total nonbusiness miscellaneous income or loss wholly allocable to CA.	Number	nonbusiness_misc_income_or_loss_wholly_allocable_to_ca
47	Returns With Nonbusiness Income Or Loss Wholly Allocable to CA	Total number of returns before nonbusiness income or loss interest offset wholly allocable to CA.	Number	returns_with_nonbusiness_income_or_loss_wholly_allocable_to_ca
48	Total Nonbusiness Income Or Loss Wholly Allocable to CA	Total amount before nonbusiness income or loss interest offset wholly allocable to CA.	Number	total_nonbusiness_income_or_loss_wholly_allocable_to_ca
49	Returns With Nonbusiness Income Or Loss Wholly Allocable to CA Interest Offset	Number of returns with nonbusiness income or loss interest offset wholly allocable to CA.	Number	returns_with_nonbusiness_income_or_loss_wholly_allocable_to_ca_interest_offset
50	Nonbusiness Income Or Loss Wholly Allocable to CA Interest Offset	Amount of total nonbusiness income or loss interest offset wholly allocable to CA.	Number	nonbusiness_income_or_loss_wholly_allocable_to_ca_interest_offset
51	Returns With Balance of Net Income	Total number of returns with net nonbusiness income wholly allocable to CA.	Number	returns_with_balance_of_net_income
52	Balance of Net Income	Total amount of net nonbusiness income wholly allocable to CA.	Number	balance_of_net_income
53	Returns Separately Apportioned	Number of returns with total business income or loss separately apportioned to CA.	Number	returns_separately_apportioned
54	Separately Apportioned	Amount of total business income or loss separately apportioned to CA.	Number	separately_apportioned
55	Returns With Business Income Plus Capital Gain Or Loss Netting	Number of returns with post-apportioned and allocated amounts from capital gain (loss) netting (combined reporting groups).	Number	returns_with_business_income_plus_capital_gain_or_loss_netting

56	Business Income Plus Capital Gain Or Loss Netting	Amount of total post-apportioned and allocated amounts from capital gain (loss) netting (combined reporting groups).	Number	business_income_plus_capital_gain_or_loss_netting
57	Returns With Business Income Contribution Adjustment	Number of returns with business income contributions adjustment.	Number	returns_with_business_income_contribution_adjustment
58	Business Income Contribution Adjustment	Amount of business income contributions adjustment.	Number	business_income_contribution_adjustment
59	Returns With State Net Income After Apportionment	Number of returns with post-apportioned and allocated state net income (SNI) for CA purposes.	Number	returns_with_state_net_income_after_apportionment
60	State Net Income After Apportionment	Amount of post-apportioned and allocated SNI for CA purposes.	Number	state_net_income_after_apportionment
61	Returns With SNI Taxable Loss	Total number of returns with post-apportioned and allocated SNI taxable loss.	Number	returns_with_sni_taxable_loss
62	SNI Taxable Loss	Amount of total SNI taxable loss.	Number	sni_taxable_loss
63	Returns With SNI Taxable Profit	Number of returns with post-apportioned and allocated SNI taxable profit.	Number	returns_with_sni_taxable_profit
64	SNI Taxable Profit	Amount of total SNI taxable profit.	Number	sni_taxable_profit

Additional Details

- Due to tax law changes over time and variations in tax forms, some of the data may not be comparable.